IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE NINTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

And
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15564 of 2004

Between:

M/s.Mehta Enterprises, D.No.5-3-774, Shanker Baghlane, Old Topkhana Road, Osmangunj, Hyderabad.

..... PETITIONER

AND

1 The Deputy Commercial Tax officer-IV, office of Joint Commissioner, Commercial Taxes,
Enforcement Wing, Nampally, Hyderabad.
2 The Manager, M/s.Bombay Andhra Transport organisation,
plot No.88C.1.1.New Construction Engg.Godown, Balanagar, Gandhinagar, Opp.Gandhinagar Weigh Bridge,
Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction in the nature of writ of Mandamus declaring the action of the first respondent namely the DCTO-IV (Enforcement wing), O/o. The Joint Commissioner of Commercial Taxes - Enforcement, Excise & Commercial Taxes building, Hyderabad in issuing and serving the notice on the second respondent proposing to confiscate the goods in detention, in case No.VC/8/DCTO-IV/04-05, dt.24-08-2004 without considering and disposing of the

application filed by the petitioner on 16-08-2004 with necessary documentary evidence namely sale invoice No.152, dt.22-07-2004, self waybill bearing No.4392887 and goods consignment note issued by M/s. Durolam Limited, plot No.1195A, 1196, Rajpur, Tal.Kadi, (Gujarat State) as illegal, improper and unjust, arbitrary and violative of the principles of natural justice and consequently direct the first respondent to consider the application submitted on 16-08-2004 with documentary evidence for release of the goods in detention (407 paper based decorative laminated sheets) belonging to the petitioner by quashing the notice of confiscation dt.24-08-2004 issued to the second respondent herein.

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondent Nos.1 & 2: SPECIAL GP FOR COMMERCIAL TAXES

The Court, at the stage of admission, made the following:

ORAL ORDER: (Per: The Hon’ble Mr. Justice Bilal Nazki)

The question of law raised in this writ petition has already been answered in W.P.No. 14487 of 2004. On that count, no interference is called for. However, there is a dispute with regard to the ownership of goods seized and the petitioner submits that he has already filed a representation on 15-08-2004 claiming ownership of the goods. The respondents may decide the representation and pass orders according to law.

The writ petition is, accordingly, disposed of. No costs.

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BILAL NAZKI, J

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S. ANANDA REDDY, J

Dt. 09-11-2004

Pvks/*

Nb: Furnish c.c. in two days.

B/o pvks/*

To

1 The Deputy Commercial Tax officer-IV, office of Joint Commissioner, Commercial Taxes,
Enforcement Wing, Nampally, Hyderabad.
2 The Manager, M/s.Bombay Andhra Transport organisation,
plot No.88C.1.1.New Construction Engg.Godown, Balanagar, Gandhinagar, Opp.Gandhinagar Weigh Bridge,
Hyderabad.

3.2CCs to the Special Government Pleader for Commercial Taxes, A.P. High Court Buildings, Hyderabad (OUT).

4.2CD copies

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